

FY2004 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

MAINTENANCE

NATURE AND EXTENT OF SERVICES

The Maintenance Division of the Fire Department maintains and repairs all department vehicles and buildings. Responsibilities and cost allocation bases are as follows:

\* Facilities Management - Prior to FY 2002, this Division maintained, repaired and renovated all fire department facilities, including ground maintenance, security, facility renovation, and fuel tank repair. Since FY 2002, the City's Building Services Department is maintaining the Fire Department's facilities. The number of employees excluding Airport Operations is the basis for cost allocation.

\* Fleet Management - Maintains and repairs all department motor vehicles. Also procures, stores, and distributes all parts for motor vehicles. The number of working vehicles is the basis for cost allocation.

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$5,926,000			\$5,926,000
Deductions:				
CAPITAL OUTLAY	(5,000)			
Total deductions:	(5,000)			(5,000)
Allocated additions:				
CHIEF'S ADMINISTRATION	182,883	2,907	185,790	
MAINTENANCE		496,792	496,792	
COMMUNICATIONS & RECORDS		209,601	209,601	
Total allocated additions:	182,883	709,300	892,183	892,183
Total to be allocated:	\$6,103,883	\$709,300		\$6,813,183
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City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Schedule of costs to be  
allocated by function

	Total General & admin		FACILITIES MGMT		FLEET MGMT.
Wages & benefits					
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SALARIES & WAGES	\$2,995,000				\$2,995,000
FRINGE BENEFITS	966,000		2,000		964,000
Other expense and cost					
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SUPPLIES	1,503,000		(2,000)		1,505,000
OTHER EXPENSES	457,000		(2,000)		459,000
CAPITAL OUTLAY	5,000	5,000			
Departmental					
Expenditures	5,926,000	5,000	(2,000)		5,923,000
Cost adjustments					
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Deductions	(5,000)	(5,000)			
Functional cost	5,921,000		(2,000)		5,923,000
Additions: 1st					
Others	182,883				182,883
Allocable costs	6,103,883		(2,000)		6,105,883
1st Allocation	6,103,883		(2,000)		6,105,883
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Additions: 2nd					
Others	709,300				709,300
Allocable costs	709,300				709,300
2nd Allocation	709,300				709,300
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City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Schedule of costs to be  
allocated by function

	Total General & admn	FACILITIES MGMT	FLBET MGMT.
Total allocated	\$6,813,183 =====	\$ (2,000) =====	\$6,815,183 =====

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Detail allocation of  
FACILITIES MGMT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	155	4.072	\$ (80)		\$ (80)		\$ (80)
MAINTENANCE	90	2.364	(46)		(46)		(46)
COMM & RECORDS	117	3.074	(60)		(60)		(60)
FIRE ACADEMY	327	8.591	(171)		(171)		(171)
EMS ADMIN	32	0.840	(16)		(16)		(16)
EMS OPS	639	16.789	(335)		(335)		(335)
FIRE OPS	2,227	58.512	(1,169)		(1,169)		(1,169)
HAZMAT OPS	45	1.182	(23)		(23)		(23)
FIRE MARSHAL	174	4.576	(100)		(100)		(100)
Subtotal	3,806	100.000	(2,000)		(2,000)		(2,000)
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Total	3,806	100.000	\$ (2,000)		\$ (2,000)		\$ (2,000)
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(A) Alloc basis: Number of Employees, excluding Airport Operations

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Detail allocation of  
FLEET MGMT.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	83	8.886	\$542,600		\$542,600		\$542,600
MAINTENANCE	76	8.137	496,838		496,838		496,838
COMM & RECORDS	31	3.319	202,658		202,658	28,372	231,030
FIRE ACADEMY	22	2.355	143,822		143,822	20,135	163,957
EMS ADMIN	17	1.820	111,135		111,135	15,559	126,694
EMS OPS	243	26.017	1,588,576		1,588,576	222,400	1,810,976
FIRE OPS	268	28.693	1,752,009		1,752,009	245,281	1,997,290
HAZMAT OPS	12	1.284	78,448		78,448	10,983	89,431
FIRE MARSHAL	182	19.489	1,189,797		1,189,797	166,570	1,356,367
Subtotal	934	100.000	6,105,883		6,105,883	709,300	6,815,183
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Total	934	100.000	\$6,105,883		\$6,105,883	\$709,300	\$6,815,183
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(A) Alloc basis: Number of Vehicles

Source: Fire Dept. Inventory

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
MAINTENANCE  
Departmental Cost  
Allocation Summary

	Total	FACILITIES MGMT	FLEET MGMT.
CHIEF ADMIN	\$542,520	\$(80)	\$542,600
MAINTENANCE	496,792	(46)	496,838
COMM & RECORDS	230,970	(60)	231,030
FIRE ACADEMY	163,786	(171)	163,957
EMS ADMIN	126,678	(16)	126,694
EMS OPS	1,810,641	(335)	1,810,976
FIRE OPS	1,996,121	(1,169)	1,997,290
HAZMAT OPS	89,408	(23)	89,431
FIRE MARSHAL	1,356,267	(100)	1,356,367
Direct Billed			
Total	\$6,813,183	\$(2,000)	\$6,815,183
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